

EXHIBIT 27



January 5, 2005

Ms. Marlayna Tillman
7 Colony Boulevard
Wilmington, DE 19802

Sent via E-mail, Certified Mail and U.S. Mail

Marlayna,

I am replying to your e-mail regarding our telephone conversation on January 3, 2005.

As you know, on November 22, 2004, you provided PBG with a doctor's note stating that you were seen in the office on November 22, 2004. You represented to PBG that you were medically unable to work. Your doctor excused you from work for the time period of November 22, 2004 through December 22, 2004. An additional doctor's note was faxed to PBG on December 23, 2004 which also represented your inability to work and extended your absence from December 22, 2004 through January 22, 2005. The Wilmington, DE PBG Doctor's Note Policy states that in the event of an absence or personal injury that lasts more than seven (7) calendar days, an employee is required to contact the union to file a Short Term Disability claim. It is also noted that if an employee does not file a Short Term Disability claim, a doctor's note will not be accepted as medical certification. Tracey Drzewiecki reiterated this policy to you in a September 7, 2004 e-mail as a response to your absence from PBG from June 3, 2004 through June 24, 2004. You have been advised numerous times to apply for Short Term Disability if your absence exceeds the 7 day waiting period for Short Term Disability eligibility. As of today, January 5, 2005, you have not applied for Short Term Disability, and have not, therefore, been on an authorized disability leave.

On December 1, 2004, we received confirmation of your employment with J.B. Hunt. During our discussion on January 3, 2005, you acknowledged that you had been actively employed by, and receiving wages from, J.B. Hunt during your current absence from PBG.

It has also come to our attention that you have been actively employed during two previous leaves of absence from PBG which you represented were for medical reasons.

PBG 01555

During the past month and a half, you have provided PBG with two (2) separate doctor's notes excusing you due to your medical inability to work, however, you have not utilized the "out sick line" to report your absences; have not applied for Short Term Disability Leave; and have, in fact, been working somewhere else. At this point PBG considers this behavior job abandonment. If you do not wish to have PBG treat your alternative employment as a resignation, we are forced to terminate your employment for job abandonment and for misrepresentation related to your need for leave and ability to work.

I would like to respond to your comment that your involvement with local community organizations as well as your pending lawsuit provides motivation to treat you differently than other employees. On the contrary, any employee who misrepresented his/her ability to work and then abandoned his/her job to work somewhere else would be terminated. Even if the misrepresentation had not occurred, PBG does not give Personal Leaves to explore other employment opportunities. We are treating your situation absolutely as consistently as we would treat any other employee.

Marlayna, I have notified Danny Grace, your Business Agent for Teamsters Local 830, regarding your termination from PBG. I trust that you will determine your next steps.

Sincerely,


Sara Altman

CC: Terry Hatten
Local 830

PBG 01556